

**C-8000**  
**1997****SINGLE BUSINESS TAX ANNUAL RETURN**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

**IDENTIFICATION**▶ **1** This return is for calendar year **1997** or for the following tax year

Beginning Date

Ending Date

month

year

month

year

1997

19

**2** Name (Type or Print)

d/b/a

Street Address

City, State, ZIP

▶ **3** Check this box if you are filing a Michigan consolidated return.☐

Enter authorization number \_\_\_\_\_

▶ **4** Check this box if you are a member of a controlled group (see instruction book).☐▶ **5** Federal Employer ID No. (FEIN) or TR No.6a Check this box if address is new ☐b Check this box if discontinued ☐

Effective date of discontinuance \_\_\_\_\_

**7** Business Start Date**8** Principal Business Activity▶ **9** Organization Type (check one)a. ☐ Individualc. ☐ Professional Corporatione. ☐ Other Corporationg. ☐ Limited Liability Companyb. ☐ Fiduciaryd. ☐ S-Corporationf. ☐ Partnership**10** Gross receipts..... ▶ **10** .....00**11** Business income. Filers using the Short-Method, go to C-8000S, line 9..... ▶ **11** .....00**COMPENSATION****12** Salaries, wages and other payments to employees..... ▶ **12** .....00**13** Employee insurance plans - health, life..... ▶ **13** .....00**14** Pension, retirement, profit sharing plans..... ▶ **14** .....00**15** Other payments - supplemental unemployment benefit trust, etc..... ▶ **15** .....00**16** **Total Compensation.** Add lines 12 - 15..... **16** .....00**ADDITIONS (to the extent deducted in arriving at business income)****17** Depreciation and other write-off of tangible assets..... ▶ **17** .....00**18** Taxes imposed on or measured by income (city, state, foreign)..... ▶ **18** .....00**19** Single business tax..... ▶ **19** .....00**20** Dividends, interest and royalty expenses..... ▶ **20** .....00**21** Capital loss carryover or carryback..... ▶ **21** .....00**22** Net operating loss carryover or carryback..... ▶ **22** .....00**23** Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions..... ▶ **23** .....00**24** Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations (see inst.)..... ▶ **24** .....00**25** Losses from partnerships. Account no. .... ▶ **25** .....00**26** **Total Additions.** Add lines 17 - 25..... **26** .....00**27** **Subtotal.** Add lines 11, 16 and 26..... **27** .....00**SUBTRACTIONS****28** Dividends, interest and royalty income included in business income... ▶ **28** .....00**29** Capital losses not deducted in arriving at business income..... ▶ **29** .....00**30** Income from partnerships included in business income, Account no. .... ▶ **30** .....00**31** **Total Subtractions.** Add lines 28 - 30..... **31** .....00**TAX BASE****32** **Tax Base.** Subtract line 31 from line 27..... **32** .....00**33** **Apportioned Tax Base.** Multiply line 32 by \_\_\_\_\_ % (from form C-8000H, line 16 or 19)..... **33** .....00**Go to page 2****PAYMENT****63** What amount did you enter on page 2, line 59?..... **PAY THIS AMOUNT ▶ 63** .....00**Attachments:** Attach copies of the federal forms listed in the instructions to your return. Also attach all required SBT schedules.**Payment:** Payable to "State of Michigan." Write your FEIN on the check.**Mail to:** Michigan Dept. of Treasury  
P.O. Box 30059  
Lansing, MI 48909

▶ Attach your check here

**TAX BASE**

34 What amount did you enter on line 32 or 33 (whichever applies)?..... 34 \_\_\_\_\_ .00

**ADJUSTMENTS**

35 Capital acquisition deduction (C-8000D, line 7 or 8, whichever applies).... 35 \_\_\_\_\_ .00

36 Recapture of capital acquisition deduction (from form C-8000D, line 26)▶ 36 \_\_\_\_\_ .00

37 Net capital acquisition deduction. Subtract line 36 from line 35..... 37 \_\_\_\_\_ .00

**NOTE:** A negative amount on line 37 will increase your tax base.

38 ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Subtract (if negative add) line 37 from line 34.....▶ 38 \_\_\_\_\_ .00

If negative, this is a business loss carryforward; **do not complete lines 39 through 50.**

39 Business loss deduction..... 39 \_\_\_\_\_ .00

40 **Adjusted Tax Base Before Statutory Exemption.** Subtract line 39 from line 38..... 40 \_\_\_\_\_ .00**STATUTORY EXEMPTION Complete and attach the Statutory Exemption Schedule (form C-8043).**

41 Allowable statutory exemption (from form C-8043, line 16)..... 41 \_\_\_\_\_ .00

42 **Adjusted Tax Base.** Subtract line 41 from line 40. Check if C-8000G is attached ▶ a ☐ ..... 42 \_\_\_\_\_ .00**REDUCTIONS, CREDITS, TAX**

43 Reduction to adjusted tax base, if applicable (see instructions for form C-8000S)..... 43 \_\_\_\_\_ .00

44 Taxable base. Subtract line 43 from line 42. If you used the gross receipts short-method, enter the amount from form C-8000S, line 14..... 44 \_\_\_\_\_ .00

45 **Tax Before Credits.** Multiply line 44 by 2.3% (.023).....▶ 45 \_\_\_\_\_ .00**The small business and contribution credits are computed on form C-8000C. Complete the C-8000C before continuing. If you are not filing a C-8000C, enter the amount from line 45 on line 46.**

46 Enter either the amount from form C-8000, line 45 or C-8000C, line 36..... 46 \_\_\_\_\_ .00

47 Unincorporated/S-Corp. Credit. Multiply line 46 by percent from page 14. 47 \_\_\_\_\_ .00

48 Nonrefundable Credits from C-8000MC, line 64 or 70..... 48 \_\_\_\_\_ .00

49 Add lines 47 and 48..... 49 \_\_\_\_\_ .00

50 **Tax After Nonrefundable Credits.** Subtract line 49 from line 46.....▶ 50 \_\_\_\_\_ .00**PAYMENTS AND TAX DUE**

51 Overpayment credited from 1996..... 51 \_\_\_\_\_ .00

52 Estimated tax payments..... 52 \_\_\_\_\_ .00

53 Tax paid with request for extension..... 53 \_\_\_\_\_ .00

54 Refundable Credits from C-8000MC, line 12..... 54 \_\_\_\_\_ .00

55 Total. Add lines 51 - 54.....▶ 55 \_\_\_\_\_ .00

56 **TAX DUE.** Subtract line 55 from line 50. If less than zero, leave blank.....▶ 56 \_\_\_\_\_ .00

57 Underpaid estimate penalty and interest from form C-8020, line 28 or 38 whichever applies..... 57 \_\_\_\_\_ .00

58 Annual return penalty at \_\_\_\_\_ % = \_\_\_\_\_ .00 and interest = \_\_\_\_\_ .00..... 58 \_\_\_\_\_ .00

59 **Payment Due.** Add lines 56 - 58. Enter this amount on page 1, line 63..... 59 \_\_\_\_\_ .00**YOUR REFUND or OVERPAYMENT**60 **Overpayment.** Subtract line 50 from line 55..... 60 \_\_\_\_\_ .00

61 How much of the amount on line 60 do you want refunded to you?.....▶ 61 \_\_\_\_\_ .00

62 How much of the amount on line 60 do you want credited forward?.....▶ 62 \_\_\_\_\_ .00

**SIGNATURE, DECLARATION AND AUTHORIZATION****TAXPAYER'S DECLARATION***I declare, under penalty of perjury, that this return is true and correct to the best of my knowledge.*☐ I authorize Treasury to discuss my return with my preparer.☐ Do not discuss my return with my preparer.▶ ☐ Check this box if you **do not** need a book mailed to you.**PREPARER'S DECLARATION***I declare, under penalty of perjury, that this return is based on all information of which I have any knowledge.*

Preparer's Signature

Date

Business Address, Phone and Identification Number

Taxpayer's Signature

Date

Title

**This return is due April 30, or on or before the last day of the 4th month after the close of your tax year.**